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[REDACTED]

[REDACTED] Technically a settlement agreement with the pass-thru partner would be sufficient under section 6224(c)(1)(last sentence). There is no requirement that the pass-thru partner's statute be open in order to execute such an agreement and, in any event, a pass-thru partner has no statute of limitations on assessment since it is not a taxpayer and files an information return rather than a tax return.